

USA. An important limitation is that these data are not representative of any particular population and cannot be extrapolated to reflect any particular community or state. Subjects included in this analysis were originally over-sampled because they were heavy smokers and were between the ages of 25 and 64 years in 1988; therefore, this sample is older and smokes more cigarettes per day than a random population of smokers. Because of this, our observed estimates of low or untaxed cigarette purchase rates may overestimate what would be observed in the general population of smokers. A second issue is that a more detailed assessment of the frequency of purchasing cigarettes from less expensive sources, such as the percentage of all cigarettes smoked obtained from such sources, would be desirable from a policy viewpoint but was not available for this study.

In summary, we found that most smokers in this sample reported that they made efforts to obtain less expensive cigarettes, and this was more frequently reported among those subjects who lived relatively close to these less expensive purchase options and heavier smokers. This behaviour may decrease the health benefit of cigarette excise tax increases by giving price sensitive smokers who might have quit otherwise product options within their budget. Policies that reduce price differentials across cigarettes retail venues would likely reduce this behaviour and increase cessation.

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Authors' affiliations

A Hyland, J E Bauer, Q Li, S M Abrams, C Higbee, L Peppone, K M Cummings, Department of Health Behavior, Roswell Park Cancer Institute, Buffalo, New York, USA

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